



April 9, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR EXAMINATION AND PAYMENT OF ADMINISTRATIVE
EXPENSES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

The following procedure shall be followed by the State office in examining and scheduling for payment administrative expense vouchers and related forms of county agricultural conservation associations. This procedure has been divided into various classifications such as Receiving, Computing, Examining, etc.; however, one or more of these operations may be performed by the same individual. This procedure is applicable only for the first month in which county association expenses are incurred, and a supplement outlining the procedure to be used in subsequent months will be forthcoming.

I. RECEIVING.

- A. The following forms will be submitted by treasurers of county associations.
 - (a) ACP-8, "Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers", in quadruplicate.
 - (b) ACP-9, "Statement of Administrative Expenses", in triplicate.
 - (c) ACP-10, "Statement of Administrative Expenses (Continuation Sheet)", in triplicate. This form will be submitted when all of the data cannot be entered on Form ACP-9.
- B. The "Statement No." on Forms ACP-9 and 10 will have been assigned consecutively for each month beginning with "1" for the first month of operation, after which will appear the month in which incurred. For example, if a county association incurs its first expenses in March, 1937, the first monthly statement will be headed "1-March", or if the association's first expenses were for April, the first statement would be headed "1-April". The State and county code numbers will appear immediately thereunder. If omitted, they should be inserted by the Receiving Clerk. Such information on Form ACP-8 should agree with the entries after "Statement No.", "Code No.", and "For month of" on Forms ACP-9 and 10.
- C. The "Sheet No." inserted in the upper right hand corner should be consecutive as regards all Forms ACP-9 and 10 supporting a voucher Form ACP-8. The Forms ACP-10 (if any) should be numbered first and the "Sheet No." on the Form ACP-9 must agree with the "Total Sheets" as shown on Forms ACP-9 and 10.

1.42
508202
JUN 7 1937

II. COMPUTING.

- A. In making or checking computations fifty hundredths of a cent or less shall be dropped and fifty-one hundredths or more shall be considered a whole cent.
- B. The State office is permitted to make alterations on Forms ACP-9 and 10 reducing the amount thereof; however, no upward alterations may be made. If a downward alteration is made, draw a light line through the incorrect figure and insert the correct figure immediately above it. Entries in other columns or totals affected thereby should likewise be corrected downward.
- C. Form ACP-9 and Continuation Sheet, Form ACP-10.
Opposite each name entered in column 1, check the following columns for correct entries:
 1. In column 3, there must be entered the dates or parts thereof for which claim for personal services is being made. Where consecutive days are claimed the dates of the first and last days inclusive are sufficient. Where a part of a day is claimed such fractional part will have been inserted.
 2. In column 4, there must be entered the number of days worked as determined from column 3.
 - a. If the entry in column 4 exceeds the number of days shown in column 3, the entry in column 4 may be corrected in accordance with II B above, or the voucher may be suspended to the County Association for correction.
 - b. If the entry in column 4 is less than the number of days shown in column 3, the entry in column 4 shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
 3. In column 6, there must be entered the result of the multiplication of the entry in column 4 by that in column 5.
 - (a) If the entry in column 6 exceeds the correct amount the entries in columns 6 and 9 shall be corrected.
 - (b) If the entry in column 6 is less than the correct amount the entries in columns 6 and 9 shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.

4. In column 8, there must be entered the result of the multiplication of the entry in the heading of column 7 by the entry in column 7.
 - (a) If the entry in column 8 exceeds the correct amount, the entries in columns 8 and 9 shall be corrected.
 - (b) If the entry in column 6 is less than the correct amount, the entries in columns 8 and 9 shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
5. In column 9, there must be entered the sum of the entries in columns 6 and 8.
 - (a) If the entry exceeds the correct amount it shall be corrected.
 - (b) If the entry is less than the correct amount it shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
6. The total of column 9, Form ACP-10 if used, must be verified. Such total from Form ACP-10 if used, must also appear in the space provided in column 9, Form ACP-9.
 - (a) If the total entered in column 9, Form ACP-10, exceeds the amount as corrected such total and the corresponding entry in column 9, Form ACP-9, shall be corrected.
 - (b) If the total entered in column 9, Form ACP-10, is less than the amount as corrected such total and the corresponding entry in column 9, Form ACP-9, shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
7. The entry in column 9 opposite each name appearing in the second column of the section of Form ACP-9 headed "Miscellaneous" must be the result of the multiplication of the quantity by the price per unit. If the quantity and/or price per unit is not shown, the amount in column 9 may be accepted provided that the attached invoice shows the proper itemization.
 - (a) If the entry exceeds the correct amount such entry shall be corrected.

- (b) If the entry is less than the correct amount such entry shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
- 8. Verify the correctness of the total of column 9 of Form ACP-9.
 - (a) If the total entered exceeds the amount as corrected such total shall be corrected.
 - (b) If the total entered is less than the amount as corrected such total shall not be corrected. In such cases the voucher and all related papers should be returned to the county association for correction.
- D. Form ACP-8.

For the first month no computations shall be made.

E. Disposition of Forms.

- (a) All the related forms shall be transmitted to the examining clerk.

III. EXAMINING.

A. The examining clerk shall determine that:

- 1. All the forms received from the computing clerk relate to the same county association and cover the same month, by checking the entries in the top part of Forms ACP-8, 9, and 10.
- 2. The treasurer has been properly bonded, by checking the listing of approved Treasurers' Bonds.
 - (a) The treasurer who is so listed must be the person whose name appears in the top part of Form ACP-8.

B. Forms ACP-9 and 10.

- 1. Determine that the information called for in the top part of the forms has been correctly entered.
- 2. The entries in,
 - (a) Column 2 must agree with the titles set forth under "Compensation".
 - (b) Column 3 must conform with the instructions under II C (1) above. In addition, when one of the dates in column 3 is that of a Sunday or

holiday a statement should appear on the form that services were actually necessary and were performed for the association on that day.

- (c) Column 5, opposite each title in column 2, must not exceed the rates appearing opposite the same positions under "Compensation" on Form SR-105.
- (d) The heading of column 7 must not exceed the rate shown on Form SR-105. Mileage may be claimed only under such classifications as are provided on Form SR-105.
- (e) The top of column 9, Form ACP-9, has been correctly brought forward from the corrected total(s) of the related Form(s) APC-10.
- (f) Verify the work of the computing clerk in accordance with Section II above, with particular reference to erroneous entries.

3. Miscellaneous Expenses, Form ACP-9.

- (a) Original receipts must be attached, supporting all claims for expense items in excess of \$1.00 which have been paid by officers or employees of the county association with their personal funds. Such receipts must be signed and must give a detailed description of the purchase, including the name of the person who paid the claim.
- (b) Bank charges for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached.
- (c) Postage. All claims for expenditures for postage must have been entered in the name of,
 - (1) The person who made the purchase from the post office. Such claim must be supported by an itemized receipt from the postmaster or other representative of the post office, or
 - (2) The organization from which the postage was purchased if the bill for the stamps has not been paid. Such claim must be supported by an itemized invoice, or
 - (3) The officer or employee of the county association in cases where such person personally paid for postage bought from some organization other than the post office. Such claims must be supported by an itemized receipt signed by a representative of such organization.

- (4) Such itemized receipts, under (1) or (3) above, must show that the purchase was made by the person whose name appears on Form ACP-9.

(d) Telephone and Telegraph.

- (1) Claims for telephone service and toll calls, charged to the telephone of the county association, must be entered in the name of the telephone company and itemized invoices must be attached.
- (2) Where claims for telephone services or toll charges are not charged to the telephone of the county association, they must be entered in the name of the organization or person billed by the telephone company, and must be supported by an itemized list of charges from the telephone company setting forth service charges and toll calls to be paid by the county association. Where the telephone company does not furnish a duplicate copy of the original invoice a true copy in duplicate will have been prepared and certified by an official of the organization which was billed by the telephone company and by an officer of the county association. One copy of this true copy must have been attached.
- (3) If telephone calls were made from pay stations, such claim must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained, a memorandum supporting this entry should have been prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
- (4) Charges for telegraph service must in all cases be supported by copies of the messages which must show the date of sending. If the cost of a telegram exceeds \$1.00, in addition to a copy of the telegram there must have been submitted a copy of the receipt. A copy of the telegram bearing receipt thereon is acceptable.

(e) Commercial bills or invoices must be attached in support of the purchases or commercial services, for amounts exceeding \$1.00, listed in this section and the information thereon must agree with that shown in this section.

- (1) Such bills and invoices should have been itemized as to the number of units purchased, cost per unit and total cost. If not so itemized on the invoice, an itemization must appear in this section.
- (2) Such bills and invoices should have been submitted on printed billheads of the firm and must have been dated. If not submitted on printed billheads the signature of

an authorized representative of the firm from which the purchase was made must appear.

- (f) Where supplies or equipment have been purchased, or equipment rented, from an officer or employee of the association it must not be allowed unless there is attached a certification of the president or secretary of the association to the effect that the supplies or equipment were necessary and that the supplies or equipment purchased or equipment rented was not otherwise available, and that such equipment rented is personally owned by such employee or officer.

C. Where a claim cannot be approved in accordance with the foregoing, a light line shall be drawn through the entry.

1. If the claim appeared on Form ACP-10 the total of column 9 shall be reduced by the amount of the disallowed claim, and such total appearing at the top of column 9, Form ACP-9, and the total of column 9 shall be reduced accordingly.
2. If the claim appeared on Form ACP-9 the total of column 9 shall be reduced by the amount of the disallowed claim.

D. Certification.

1. Form ACP-9 must have been signed by the secretary and the president of the association. See that their names agree with those of the secretary and president as entered on Form SR-105, or upon an official notice in event the original secretary or president whose name appears on Form SR-105 is no longer serving.

E. Form ACP-8

1. The top part of Form ACP-8 should have been filled in as set forth below. Any incorrect entries shall be stricken and correct entries shall be inserted lightly with pencil. (See V A below)

2. There should appear after

(a) U. S., "Agriculture, A.A.A., Southern Division",

(b) Appropriation, "126/72215(21)3 C& UALRDA, 1936-37 (PA)", to be used for expenses incurred after March 1 through June 30, 1937; after July 1 a new appropriation will apply and the symbol number will be furnished later. Items chargeable to different appropriations shall be scheduled on separate Forms ACP-8.

(c) "To", -the name of the payee who must be the treasurer of the county association. Such name must agree with his name on the bond. After the name should appear the abbreviation "Treas.", followed by the name of the county and the abbreviation "Co.ACA".

- (d) The address of the treasurer to which the check should be mailed.
3. Line 6 should have been changed to read as follows: "Amount of expenses for Period (as per ACP-9 attached)". Correct by typewriter if necessary.
 4. The president and secretary of the county association must have signed the certificate.
 5. No amount shall be entered after the words "Approved for \$ _____".
 6. If the voucher is correct, that is, the entries on lines 6 and 7 of Form ACP-8 agree with the total entered on Form ACP-9, make no entry on line 8 and enter on line 9 the amount appearing on line 7.
 7. If the entries on line 6 and 7 are the same and exceed the corrected total of Form ACP-9, enter on line 9 of Form ACP-8 the corrected total of Form ACP-9 and enter on line 8 the amount by which the entry on line 7 exceeds that on line 9.
 8. If the entries on lines 6 and 7 are the same and are less than the corrected total of Form ACP-9, suspend to the county association for submission of a correct Form ACP-8.
 9. If an amount has been entered on line 8, Form ACP-8, prepare Form ACP-37, "Schedule of Exceptions", in **quintuplet** in the following manner:
 - (a) Fill in the top part of the form as indicated.
 - (b) In section I enter the individual items of Forms ACP-9 and 10 which have been either reduced or suspended. Identify each item by entering the name of the person shown in column 1, and his title if the claim does not appear under "Miscellaneous". Indicate for each item the amount by which column 9 is being reduced and the reason for such reduction. Beneath the items enter the total amount by which Form ACP-9 is being reduced.
 - (c) In section II no entries shall be made on lines 1 to 5 inclusive (the voucher under discussion being for the first month). In the "Amount Claimed" column on lines 6 and 7 enter the amounts appearing on Form ACP-8. In the right part of the "Correct Amount" column on lines 6 and 7 enter the corrected total of Form ACP-9. In the right side of the "Correct Amount" column on line 8 enter the amount appearing on line 8 of Form ACP-8. The sum of the entries on lines 7 and 8 in the "Correct Amount" column must equal the original total of Form ACP-9.

10. If the voucher must be disapproved in its entirety, e.g., necessary form not submitted, lack of certification, errors, which may not be corrected in accordance with this procedure, etc., a Letter of Suspension shall be prepared in duplicate.

E. Approval.

- (a) The examining clerk shall indicate his approval of the voucher in accordance with the foregoing procedure by signing his full name and entering the date of approval in the lower left corner of the State office file copy of Form ACP-8. No account shall be approved by the examining clerk where the amount in line 7 exceeds the penal amount of the Treasurer's Bond, except where the certifying officer has indicated his approval by placing his initials on line 7.
- (b) The related forms including SR-105, together with all supporting papers, except the listing of approved Treasurers' Bonds, shall be transmitted to the scheduling clerk, or to the reviewing clerk, if any.
- (c) The listing of approved Treasurers' Bonds shall be retained.

IV. REVIEWING.

- A. The work of the computing and examining clerks may be reviewed in the discretion of the certifying officer.

V. SCHEDULING.

- A. Make corrections by typewriter in the top part of Form ACP-8 as indicated in pencil by the examining clerk. (See III E 1, above.)
- B. Standard Form No. 1064 (revised), "Schedule of Disbursements", shall then be prepared in septuple in the following manner:
 1. All forms ACP-8 for the same State, ready for scheduling, may be scheduled on the same Standard Form No. 1064 (revised).
 2. The entries to be made above the columns shall be inserted in accordance with existing procedure for scheduling payments to applicants on Standard Form No. 1064 (revised). The series of Bureau Schedule numbers used for grant payments shall also be used for these payments. Separate numbers shall be assigned to each original Standard Form No. 1064 (revised) being prepared.
 3. In the first two columns no entries shall be made.

4. In the third column enter the number appearing on the second line in the upper right corner of Form ACP-8.
5. In the fourth column enter the name and title of the treasurer--payee as it appears on Form ACP-8.
6. In the fifth column enter the symbol and title as described in III E 2 (b) above. This number and symbol need not be repeated for each Form ACP-8 scheduled.
7. In the last column enter the amount shown on line 9 of Form ACP-8.
8. In the last line of the last column enter the total amount being approved, which is the total of the separate amounts entered in this column.

C. Verification.

1. Standard Form No. 1064 (revised) shall be verified by following the instructions set forth in B above.
2. In addition, an adding machine tape of the amounts approved on the Forms ACP-8 scheduled on one Standard Form No. 1064 (revised) shall be run and this total must agree with the total entered in the last line of the last column of the Standard Form No. 1064 (revised). This tape shall be attached to the State accountant's copy of Standard Form No. 1064 (revised).

VI. CERTIFICATION.

- A. The certifying officer should then sign the originals of Form ACP-8 and Standard Form No. 1064 (revised).
- B. A notation of his approval may be placed on the copies of these forms.

VII. PREPARATION OF FORM ACP-11.

- A. Form ACP-11 will be prepared in quintuplet from the State Office copy of Forms ACP-9 and ACP-10 as approved for payment. The preparation of this Form ACP-11 should not delay the flow of approved vouchers to the Regional Disbursing Office.
- B. The "Receipt Number" shall be identical with the administrative number inserted on line 2 of Form ACP-8.
- C. The code number shall be the State code number followed by the county code number.
- D. The space for the insertion of the date should be left blank. This is to be inserted by the county association treasurer.

- E. The names of individual payees should be listed in the same order as their claims appear on the expense statement, Form ACP-9 or ACP-10.
- F. The amount listed after the name of each payee must agree with the corrected total amount listed after the name of each such claimant on Form ACP-9 or ACP-10.
- G. The total of the Form ACP-11 must be identical with the total amount approved for payment on the voucher, Form ACP-8.
- H. Transmit to the treasurer of the county association the original and all four copies of the Form ACP-11. There is no need of a copy of this form being retained in the State office since a signed and corrected copy will later be returned by the county association.

VIII. DISTRIBUTION OF FORMS.

- A. The originals of Standard Form No. 1064 (revised) and approved Forms ACP-8, 9 and 10, together with supporting papers such as bills and invoices, and the first copy of Form ACP-37, one copy of Form ACP-8 and three copies of Standard Form No. 1064 (revised) shall be transmitted to the Regional Disbursing Office. (There will not be a preaudit of this work by the General Accounting Office.)
- B. One copy of each of the above-mentioned forms, including the third copy of Form ACP-37, shall be forwarded to the Director of the Southern Division, Washington, D. C.
- C. One copy of Standard Form No. 1064 (revised), with the adding machine tape attached, shall be transmitted to the State accountant.
- D. The original and fourth copy of Form ACP-37 shall be forwarded to the treasurer of the county association.
- E. The remaining copy of each of the afore-mentioned forms, including the second copy of Form ACP-37, will be placed in a temporary file in bureau schedule number order, and upon return of one copy of Form ACP-8 and Standard Form No. 1064 (revised) from the Regional Disbursing Office,
 - (1) The date paid shown on Standard Form No. 1064 (revised) shall be entered on the copy in the temporary file, and the check number, etc., on Form ACP-8 shall be entered on the copy in the temporary file.
 - (2) The bureau schedule number shown on Standard Form No. 1064 (revised) shall be entered under the administrative number on each file copy of Forms ACP-8 scheduled thereon.

- (3) The copy of Form ACP-8 and Standard Form No. 1064 (revised) returned from the Disbursing Office shall be transmitted to the State Accountant.
 - (4) The remaining copy of each form, except Standard Form No. 1064 (revised), shall then be transferred to a permanent file and filed by code number in county order. The remaining copy of Standard Form No. 1064 (revised) shall be filed, in bureau schedule number order, in the schedule of disbursement file.
- F. Form SR-105 shall be returned to the files.
- G. The Regional Disbursing Office will,
- (1) Forward the check to the treasurer-payee.
 - (2) Return to the State office one copy of Standard Form No. 1064 (revised) showing the date paid, and one copy of Form ACP-8 showing the check number, date and amount.
 - (3) Forward one copy of Standard Form No. 1064 (revised) to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.
- H. Form ACP-8 where suspended, together with all material received in support thereof, shall be returned to the secretary of the county association accompanied with the original of the letter of suspension, prepared in accordance with III E (10) above.
- (1) The copy of the letter shall be filed awaiting the return of the corrected claim.

IX. STANDARD FORM NO. 1065. "SUMMARY, STATEMENT OF DISBURSEMENTS"

1. Upon receipt from the Disbursing Office of this form listing association payments it shall be handled in the manner set forth in existing procedure relative to payments to applicants.